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An Act To Amend the Location of Motor Vehicle Excise Tax Collection for Motor Vehicles Owned by Public Utilities

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §1484, sub-§3, ¶C, as amended by PL 2007, c. 627, §33, is repealed and the following enacted in its place:

C. The excise tax on a motor vehicle owned by a corporation or a partnership must be paid to the place in which the owner's registered or main office is located, except that if the owner has an additional permanent place of business where motor vehicles are customarily kept, the tax on these vehicles must be paid to the place where that permanent place of business is located. The temporary location of an office and the stationing of vehicles in connection with a construction project of less than 24 months' duration is not considered to constitute a permanent place of business. If the owner is a foreign corporation or partnership not maintaining a place of business within the State, the excise tax must be paid to the Secretary of State.

Within 3 years from the date of an excise tax levy under the authority of this paragraph, a municipality, county or motor vehicle owner that feels the excise tax has been improperly levied may request a determination of this question by the State Tax Assessor. The State Tax Assessor's determination is limited to the same 3-year period and is binding on all of the parties. Any of the parties may seek review of the determination in accordance with the Maine Rules of Civil Procedure, Rule 80-C. Within 30 days after receipt of notice of a determination made by the State Tax Assessor under this paragraph, a municipality or county that has incorrectly accepted excise tax money must pay the money, together with interest at the maximum rate established by the Treasurer of State pursuant to section 505, to the municipality or county identified in the determination as the proper place of payment.

SUMMARY

This bill treats public utilities like other corporations and partnerships for purposes of motor vehicle excise taxation by changing the location of payment of the tax by those utilities from the place where the owner has its registered or main office to the place where the owner has a permanent location where the vehicle is kept.